## **ABSTRACT OF THE DISCLOSURE**

The present invention provides a spacer which is formed of a paper product and which has been formed into a waved configuration. Each spacer weighs approximately one to two pounds and has a compression safety factor of at least four times the dead weight amount which it is to support in order to account for environmental loss common with a paper product. The spacers are stackable on one another. The spacers are formed by laminating a plurality of layers of paper product to produce a formed sheet. The sheet is engaged with or formed by a die station which would produce the wave form configuration. The wave formed sheet is cut into sections to provide the desired height for the spacers. The paper grain fiber orientation is aligned in a specific manner to optimize the performance of the spacer such that the desired supportive strength of the spacer is achieved.